

King County Sheriff's Office Performance Audit Phase 2

King County Auditor's Office

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Labor, Operations & Technology Committee

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Audit Background

- Second of a two-part performance audit. Phase 1 completed in 2004
- Phase 1 conclusions:
 - Strategic plan well structured, but better linkages needed between agency goals and daily activities
 - Following some patrol management best practices, but basis of staffing plan not well defined
 - Management of overtime had improved
- Recommendations: Strengthen strategic plan and patrol management practices



Phase 2 Audit Objectives

- Review KCSO's Operational Master Plan (OMP) and follow up on audit recommendations
- Evaluate KCSO contract cost recovery model for Metro Transit & King County International Airport
- Review federal grants management practices in light of recent State Auditor's Office findings

Operational Master Plan and Strategic Planning



- OMP addressed annexation impacts and audit recommendations
 - Comprehensive review of agency operations
- New strategic plan is well designed
 - Needs clearer explanation of how goals will be met
- Plans consistent with county guidelines
- Effort exceeded intent of audit recommendations
- Recommendation: Clarify linkage between agencywide goals and activities



Recommendation Follow Up: Improve Patrol Staffing Management

- KCSO has begun implementation:
 - Drafted performance measures
 - Analyzed impact of annexations
- More work required--staffing levels not yet tied to:
 - Workload, policies, or performance measures
- New staffing plan under development: 2006
- Recommendations: Continue improving staffing plan, and link activities with agency goals



Contract Cost Model

Cost Calculation and Recovery

- County agencies contracting with KCSO:
 - Transit: Metro Transit Police
 - King County International Airport: Police/Firefighting
- Model is well-designed and comprehensive
 - Allocation methods reasonable and accurate
 - Appropriately applied to Transit and Airport
- Cost calculations not explicit
- Recommendation: Improve transparency of cost calculations



Car-per-Officer Policy (CPO)

- Airport and Transit concerned with CPO costs
- Policy created by council in 1987 to:
 - Improve patrol efficiency and reduce repair costs
 - Increase law enforcement visibility, emergency response capability, and officer morale
- CPO predates Airport and Transit contracts
 - Contract operations are unique: benefits may not apply
- Different approaches used to manage vehicles
- Recommendation: Council should clarify application of CPO to Transit and Airport contracts



Federal Grants Management

- State Auditor's Office found that KCSO did not adhere to federal grant administration requirements
 - Questioned \$1.2 million in grant reimbursements
- KCSO has improved practices and worked with the Department of Justice to resolve compliance issues
- Our review found that KCSO did not systematically track compliance requirements
- Recommendation: KCSO should develop a systematic method to monitor compliance requirements



Federal Grants (Cont.)

- Other issues identified during our review:
 - Grant reimbursements were not requested in a timely manner before 2004
 - Grant accounting practices did not allow for independent verification of financial activity
- Reimbursements requested on quarterly basis since 2004 and accounting practices will be improved
- Recommendation: KCSO should document its revised reimbursement and accounting practices



Response and Acknowledgments

- The Sheriff's Office concurs or partially concurs with the report recommendations
- We would like to thank the Sheriff's Office and the staff of the Technical Services and Field Operations Divisions for their assistance and cooperation